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1 A bill to be entitled
2 An act relating to taxation; creating s. 193.4613,
3 F.S.; defining terms; providing for the assessment of
4 land used in the production of aquaculture to be based
5 solely on its agricultural use; providing assessment
6 methodology; requiring property to be assessed for a
7 certain period of time using a specified assessment
8 methodology; authorizing the property appraiser to
9 require audited financial statements; providing
10 applicability; providing an effective date; amending
11 s. 194.032, F.S.; amending s. 196.173, F.S.; revising
12 the military operations that qualify certain
13 servicemembers for an additional ad valorem tax
14 exemption; providing applicability;
15 revising the deadlines for applying for additional ad
16 valorem tax exemptions for certain servicemembers for
17 a specified tax year; authorizing a property appraiser
18 to grant an exemption for an untimely filed
19 application if certain conditions are met; providing
20 procedures for an applicant to file a petition with
21 the value adjustment board if an application is
22 denied; providing applicability; amending s. 196.202,
23 F.S.; increasing the property tax exemption for
24 residents who are widows, widowers, blind persons, or
25 persons totally and permanently disabled; providing

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applicability; creating s. 197.319, F.S.; providing definitions; specifying conditions under which persons whose residential improvements are rendered uninhabitable may receive a refund of taxes originally levied; specifying a formula for determining the amount of the tax refund; providing directives to property appraisers in issuing written statements to the tax collector when granting refunds; providing directives to tax collectors in calculating damage differentials and processing refunds; providing a mechanism for persons to file late applications for refund of taxes; requiring tax collectors to provide specified information to the Department of Revenue and the governing boards of each affected local government on an annual basis; providing for retroactive applicability; creating s. 197.3195, F.S.; providing for an abatement of ad valorem taxes and non-ad valorem assessments for residential improvements destroyed due to a sudden and unforeseen collapse; defining the term "residential improvement"; providing for the eligibility for abatement of ad valorem taxes and non-ad valorem assessments for residential improvements destroyed following certain events; requiring property appraisers to provide specified statements to tax collectors; providing that owners of

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51 parcels meeting certain requirements are not required
52 to remit payments; prohibiting property appraisers and
53 tax collectors from issuing specified notices for
54 parcels meeting certain requirements; requiring
55 property appraisers to notify taxpayers of the
56 abatement of taxes and non-ad valorem assessments
57 under certain circumstances; requiring value
58 adjustment boards to dismiss petitions under certain
59 circumstances; specifying requirements for determining
60 the assessed value of certain new homesteads;
61 providing for a refund of taxes for parcels meeting
62 certain requirements under certain circumstances;
63 providing for future repeal; providing for retroactive
64 application; amending 201.25, F.S.; exempting certain
65 federal loans from documentary stamp taxes; amending
66 s. 212.04, F.S.; exempting Formula One Grand Prix
67 admissions from the sales tax on admissions; amending
68 s. 212.05, F.S.; specifying the sales tax rate on new
69 mobile homes; defining the term "new mobile home";
70 amending s. 212.08, F.S.; exempting from sales taxes
71 the purchase of certain machinery and equipment that
72 produce electric or steam energy from burning
73 hydrogen; requiring a proration of the exemption under
74 specified conditions; exempting from sales taxes the
75 purchase of hydrogen used in specified industrial

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76 | settings; defining the terms "green hydrogen" and
77 | "primarily used"; exempting from sales taxes the
78 | purchase of certain machinery and equipment involving
79 | green hydrogen, certain types of ammonia, and certain
80 | electrochemical reactions of green hydrogen and
81 | oxygen; providing guidelines for purchasers to use in
82 | obtaining an exemption; providing penalties;
83 | authorizing the Department of Revenue to adopt rules
84 | to implement the exemptions; revising the total amount
85 | of community contribution tax credits which may be
86 | granted; providing definitions; exempting from sales
87 | taxes the purchase of certain machinery and equipment
88 | that produce electric or steam energy from burning
89 | hydrogen; requiring a proration of the exemption under
90 | specified conditions; exempting from sales taxes the
91 | purchase of hydrogen used in specified industrial
92 | settings; defining the terms "green hydrogen" and
93 | "primarily used"; exempting from sales taxes the
94 | purchase of certain machinery and equipment involving
95 | green hydrogen, certain types of ammonia, and certain
96 | electrochemical reactions of green hydrogen and
97 | oxygen; providing guidelines for purchasers to use in
98 | obtaining an exemption; providing penalties;
99 | authorizing the Department of Revenue to adopt rules
100 | to implement the exemptions; amending s. 220.03, F.S.;

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101 adopting the Internal Revenue Code in effect on
 102 January 1, 2022; providing an effective date;
 103 providing for retroactive effect; amending s. 220.13,
 104 F.S.; amending s. 220.183, F.S.; revising the total
 105 amount of community contribution tax credits which may
 106 be granted; amending s. 220.1876, F.S.; removing
 107 timing limitation; amending s. 220.1877, F.S.;
 108 removing timing limitation; amending s. 220.1915,
 109 F.S., amending s. 402.62, F.S., increasing the cap on
 110 the Strong Families tax credit; amending s. 624.5105,
 111 F.S.; revising the total amount of community
 112 contribution tax credits which may be granted;
 113 amending s. 624.51056, F.S.; removing timing
 114 limitation; amending s. 624.51057, F.S.; removing
 115 timing limitation; providing new timing provisions for
 116 those sections; providing for a retroactive refund of
 117 certain taxes paid; providing emergency rulemaking
 118 authority for the Department of Revenue; providing
 119 exemptions from the sales and use tax on the retail
 120 sale of certain clothing, wallets, bags, school
 121 supplies, personal computers, and personal computer
 122 related accessories during a specified timeframe;
 123 defining terms; specifying locations where the
 124 exemptions do not apply; authorizing certain dealers
 125 to opt out of participating in the tax holiday,

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126 subject to certain requirements; authorizing the
127 Department of Revenue to adopt emergency rules;
128 providing exemptions from the sales and use tax for
129 specified disaster preparedness supplies during
130 specified timeframes; defining terms; specifying
131 locations where the exemptions do not apply;
132 authorizing the Department of Revenue to adopt
133 emergency rules; providing exemptions from the sales
134 and use tax for admissions to music events, sporting
135 events, cultural events, specified performances,
136 movies, museums, state parks, and fitness facilities,
137 during specified timeframes and for certain boating
138 and water activity, camping, fishing, general outdoor
139 supplies, and sports equipment, during specified
140 timeframes, defining terms, specifying locations where
141 the exemptions do not apply; authorizing the
142 department to adopt emergency rules; providing an
143 exemption from sales and use tax on the retail sale of
144 tools used by skilled trade workers for a specified
145 period of time; authorizing the department to adopt
146 emergency rules; providing an exemption from sales and
147 use tax on the retail sale of children's books for a
148 specified period of time; defining terms; providing an
149 exemption from sales and use tax on the retail sale of
150 ENERGY STAR appliances for a specified period of time;

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providing an exemption from sales and use tax on the retail sale of diapers for a specified period of time; providing an exemption from sales and use tax on the retail sale of baby and toddler clothing for a specified period of time; providing an exemption from sales and use tax on the retail sale of impact-resistant windows, doors, and garage doors for a specified period of time; authorizing the department to adopt emergency rules; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Effective January 1, 2023, section 193.4613, Florida Statutes, is created to read:

193.4613 Agricultural lands used in production of aquaculture; assessment.—

(1) For purposes of this section, the terms "aquaculture" and "aquaculture products" have the same meanings as in s. 597.0015.

(2)(a) When proper application for agricultural assessment has been made and granted pursuant to s. 193.461, and the property owner requests assessment pursuant to this section, the assessment of land used in the production of aquaculture products shall be based solely on its agricultural use, consistent with the use factors specified in s. 193.461(6)(a),

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176 and assessed pursuant to paragraph (c).

177 (b) Notwithstanding any provision relating to annual
178 assessments in s. 192.042, the property appraiser shall rely on
179 5-year moving average data when utilizing the income methodology
180 approach in assessing property used for purposes under this
181 section.

182 (c) For purposes of the income methodology approach to the
183 assessment of land used in the production of aquaculture
184 products, structures and equipment located on the property used
185 for producing aquaculture products are considered a part of the
186 average yield per acre and have no separately assessable
187 contributory value.

188 (d) If a request for assessment under this section is
189 granted, the property must be assessed as provided in this
190 section for 10 years unless the ownership or use of the property
191 changes. The property appraiser may not require annual
192 application. The property appraiser may require the property
193 owner to annually submit audited financial statements.

194 (e) When proper application for agricultural assessment
195 has not been made, the land shall be assessed under the
196 provisions of s. 193.011.

197 Section 2. The provisions of s. 193.4613, Florida
198 Statutes, created by this act, first apply to the 2023 ad
199 valorem tax roll and shall apply to assessments made on or after
200 January 1, 2023.

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Section 3. Effective upon becoming a law, paragraph (b) of subsection (1) of section 194.032, Florida Statutes, is amended to read:

194.032 Hearing purposes; timetable.—

(1)

(b) Notwithstanding the provisions of paragraph (a), the value adjustment board may meet prior to the approval of the assessment rolls by the Department of Revenue, but not earlier than July 1, to hear appeals pertaining to the denial by the property appraiser of exemptions, tax abatements under s. 197.318 and s. 197.3195, tax refunds under s. 197.319,, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, and deferrals under subparagraphs (a)2., 3., and 4. In such event, however, the board may not certify any assessments under s. 193.122 until the Department of Revenue has approved the assessments in accordance with s. 193.1142 and all hearings have been held with respect to the particular parcel under appeal.

Section 4. Paragraph (j) of subsection (2) of section 196.173, Florida Statutes, is repealed, paragraphs (k) through (q) are re-designated as paragraphs (j) through (p), and new paragraphs (q) and (r) are added to that subsection to read:

196.173 Exemption for deployed servicemembers.—

(2) The exemption is available to servicemembers who were

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deployed during the preceding calendar year on active duty
outside the continental United States, Alaska, or Hawaii in
support of any of the following military operations:

~~(j) Operation Observant Compass, which began in October
2011.~~

(j)~~(k)~~ Operation Inherent Resolve, which began on August
8, 2014.

(k)~~(l)~~ Operation Atlantic Resolve, which began in April
2014.

(l)~~(m)~~ Operation Freedom's Sentinel, which began on
January 1, 2015.

(m)~~(n)~~ Operation Resolute Support, which began in January
2015.

(n)~~(o)~~ Operation Juniper Shield, which began in February
2007.

(o)~~(p)~~ Operation Pacific Eagle, which began in September
2017.

(p)~~(q)~~ Operation Martillo, which began in January 2012.

(q) Operation Enduring Freedom - Horn of Africa, which
began January 2015.

(r) European Reassurance Initiative (ERI)/European
Deterrence Initiative (EDI), which began in 2014.

The Department of Revenue shall notify all property appraisers
and tax collectors in this state of the designated military

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251 operations.

252 Section 5. The amendment made by this act to s.
253 196.173(2), Florida Statutes, first applies to the 2022 ad
254 valorem tax roll.

255 Section 6. Application deadline for additional ad valorem
256 tax exemption for specified deployments.—

257 (1) Notwithstanding the filing deadlines contained in s.
258 196.173(6), Florida Statutes, the deadline for an applicant to
259 file an application with the property appraiser for an
260 additional ad valorem tax exemption under s. 196.173, Florida
261 Statutes, for the 2022 tax roll is June 1, 2022.

262 (2) If an application is not timely filed under subsection
263 (1), a property appraiser may grant the exemption if:

264 (a) The applicant files an application for the exemption on
265 or before the 25th day after the property appraiser mails the
266 notice required under s. 194.011(1), Florida Statutes;

267 (b) The applicant is qualified for the exemption; and

268 (c) The applicant produces sufficient evidence, as
269 determined by the property appraiser, which demonstrates that
270 the applicant was unable to apply for the exemption in a timely
271 manner or otherwise demonstrates extenuating circumstances that
272 warrant granting the exemption.

273 (3) If the property appraiser denies an application under
274 subsection (2), the applicant may file, pursuant to s.
275 194.011(3), Florida Statutes, a petition with the value

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adjustment board which requests that the exemption be granted.
Such petition must be filed on or before the 25th day after the
property appraiser mails the notice required under s.
194.011(1), Florida Statutes. Notwithstanding s. 194.013,
Florida Statutes, the eligible servicemember is not required to
pay a filing fee for such petition. Upon reviewing the petition,
the value adjustment board may grant the exemption if the
applicant is qualified for the exemption and demonstrates
extenuating circumstances, as determined by the board, which
warrant granting the exemption.

(4) This section shall take effect upon this act becoming a
law and applies to the 2022 ad valorem tax roll.

Section 7. Effective January 1, 2023, subsection (1) of
section 196.202, Florida Statutes, is amended to read:

196.202 Property of widows, widowers, blind persons, and
persons totally and permanently disabled.—

(1) Property to the value of \$5,000 ~~\$500~~ of every widow,
widower, blind person, or totally and permanently disabled
person who is a bona fide resident of this state is exempt from
taxation. As used in this section, the term "totally and
permanently disabled person" means a person who is currently
certified by a physician licensed in this state, by the United
States Department of Veterans Affairs or its predecessor, or by
the Social Security Administration to be totally and permanently
disabled.

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Section 8. The amendment made by this act to s. 196.202(1), Florida Statutes, first applies to the 2023 ad valorem tax roll.

Section 9. Effective January 1, 2023, Section 197.319, Florida Statutes, is created to read:

197.319 Refund of taxes for residential improvements rendered uninhabitable by a catastrophic event..—

(1) As used in this section, the term:

(a) "Catastrophic event" means an event of misfortune or calamity that renders one or more residential improvements uninhabitable. It does not include an event caused, directly or indirectly, by the property owner with the intent to damage or destroy the residential improvement.

(b) "Catastrophic event refund" means the product arrived at by multiplying the damage differential by the amount of timely paid taxes that were initially levied in the year in which the catastrophic event occurred.

(c) "Damage differential" means the product arrived at by multiplying the percent change in value by a ratio, the numerator of which is the number of days the residential improvement was rendered uninhabitable in the year in which the catastrophic event occurred, and the denominator of which is 365.

(d) "Percent change in value" means the difference between a residential parcel's just value as of January 1 of the year in

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326 which the catastrophic event occurred and its postcatastrophic
327 event just value expressed as a percentage of the parcel's just
328 value as of January 1 of the year in which the catastrophic
329 event occurred.

330 (e) "Postcatastrophic event just value" means the just
331 value of the residential parcel on January 1 of the year in
332 which a catastrophic event occurred, reduced to reflect the just
333 value of the residential parcel after the catastrophic event
334 that rendered the residential improvement thereon uninhabitable
335 and prior to any subsequent repairs. For purposes of this
336 paragraph, a residential improvement that is uninhabitable has
337 no value attached to it. The catastrophic event refund is
338 determined only for purposes of calculating tax refunds for the
339 year or years in which the residential improvement is
340 uninhabitable as a result of the catastrophic event and does not
341 determine a parcel's just value as of January 1 each year.

342 (f) "Residential improvement" means an improved
343 residential dwelling or house that is owned and used as a
344 homestead as defined in s. 196.012(13) or nonhomestead
345 residential property as defined in s. 193.1554(1). A residential
346 improvement does not include a structure that is not essential
347 to the use and occupancy of the residential dwelling or house,
348 including, but not limited to, a detached utility building,
349 detached carport, detached garage, bulkhead, fence, or swimming
350 pool, and does not include land.

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351 (g) "Uninhabitable" means the loss of use and occupancy of
352 a residential improvement for the purpose for which it was
353 constructed, as evidenced by documentation, including, but not
354 limited to, utility bills, insurance information, contractors'
355 statements, building permit applications, or building inspection
356 certificates of occupancy.

357 (2) If a residential improvement is rendered uninhabitable
358 for at least 30 days due to a catastrophic event, taxes
359 originally levied for the tax year in which the catastrophic
360 event occurred may be refunded in the following manner:

361 (a) The property owner must file an application for refund
362 with the property appraiser:

363 1. If the residential improvement is restored to a
364 habitable condition prior to December 1 of the year that the
365 catastrophic event occurs, no sooner than 30 days after the
366 residential improvement that was rendered uninhabitable has been
367 restored to a habitable condition; or

368 2. No later than March 1 of the year immediately following
369 the catastrophic event.

370
371 The application for refund must be made on a form prescribed by
372 the department and furnished by the property appraiser. The
373 property appraiser may request supporting documentation be
374 submitted along with the application, including, but not limited
375 to, utility bills, insurance information, contractors'

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376 statements, building permit applications, or building inspection
377 certificates of occupancy, for purposes of determining
378 conditions of uninhabitability and subsequent habitability
379 following any repairs.

380 (b) The application must identify the residential parcel
381 upon which the residential improvement was rendered
382 uninhabitable by a catastrophic event, the date of the
383 catastrophic event, and the number of days the residential
384 improvement was uninhabitable during the calendar year in which
385 the catastrophic event occurred.

386 (c) The application must be verified under oath and is
387 subject to penalty of perjury.

388 (d) Upon receipt of the application, the property
389 appraiser must investigate the statements contained in the
390 application to determine if the applicant is entitled to a
391 refund of taxes. If the property appraiser determines that the
392 applicant is not entitled to a refund, the applicant may file a
393 petition with the value adjustment board, pursuant to s.
394 194.011(3), requesting that the refund be granted.

395 (e) If the property appraiser determines that the
396 applicant is entitled to a refund, the property appraiser must
397 issue an official written statement to the tax collector within
398 30 days of such determination, but no later than by April 1 of
399 the year following the date that the catastrophic event occurred
400 that provides:

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401 1. The just value of the residential improvement as
402 determined by the property appraiser on January 1 of the year in
403 which the catastrophic event for which the applicant is claiming
404 a refund occurred.

405 2. The number of days during the calendar year during
406 which the residential improvement was uninhabitable.

407 3. The postcatastrophic event just value of the
408 residential parcel as determined by the property appraiser.

409 4. The percent change in value applicable to the
410 residential parcel.

411 (3) Upon receipt of the written statement from the
412 property appraiser, the tax collector shall calculate the damage
413 differential pursuant to this section and process a refund in an
414 amount equal to the catastrophic event refund.

415 (4) Any person who is qualified to have his or her
416 property taxes refunded under subsection (2) but fails to file
417 an application by March 1 of the year immediately following the
418 catastrophic event may file an application for refund under this
419 subsection and may file a petition with the value adjustment
420 board, pursuant to s. 194.011(3), requesting that a refund under
421 this subsection be granted. Such petition may be filed at any
422 time during the taxable year on or before the 25th day following
423 the mailing of the notice by the property appraiser as provided
424 in s. 194.011(1). Upon reviewing the petition, if the person is
425 qualified to receive the refund under this subsection and

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demonstrates particular extenuating circumstances determined by the property appraiser or the value adjustment board to warrant granting a late application for refund, the property appraiser or the value adjustment board may grant a refund.

(5) By September 1 of each year, the tax collector shall notify:

(a) The department of the total reduction in taxes for all properties that qualified for a refund pursuant to this section for the year.

(b) The governing board of each affected local government of the reduction in such local government's taxes that occurred pursuant to this section.

(6) This section does not affect the requirements of s. 197.333.

Section 10. Section 197.319, Florida Statutes, created by this act, shall first apply to the 2023 ad valorem tax roll.

Section 11. Section 197.3195, Florida Statutes, is created to read:

197.3195 Abatement of ad valorem taxes and non-ad valorem assessments following destruction caused by a sudden and unforeseen collapse.—

(1) As used in this section, the term "residential improvement" means a multistory residential building that consists of at least 50 dwelling units.

(2) Each parcel owned and assessed as homestead property

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451 under s. 193.155 or as nonhomestead residential property under
452 s. 193.1554 which is within a residential improvement that is
453 destroyed due to a sudden and unforeseen collapse of the
454 residential improvement or due to the subsequent demolition of
455 the residential improvement after such collapse is eligible for
456 an abatement of all taxes and non-ad valorem assessments for the
457 year in which the destruction occurred if the property appraiser
458 determines that the condition of the residential improvement on
459 the January 1 immediately preceding the collapse was such that
460 the residential improvement had no value due to a latent defect
461 of the property not readily discernable by inspection.

462 (a) The property appraiser shall provide to the tax
463 collector an official written statement that provides the
464 information necessary for the tax collector to abate the taxes
465 and non-ad valorem assessments for each parcel owner.

466 (b) For parcels meeting the requirements of this
467 subsection, a parcel owner is not required to remit a payment,
468 the property appraiser may not issue a notice of proposed
469 property taxes pursuant to s. 200.069, and the tax collector may
470 not issue a tax notice pursuant to s. 197.322. In lieu of the
471 notice of proposed property taxes, the property appraiser must
472 notify the taxpayer that all taxes and non-ad valorem
473 assessments have been abated for the year in which the property
474 was destroyed. If a parcel owner files a petition to the value
475 adjustment board concerning the value of the parcel for the year

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476 of the collapse, the value adjustment board must dismiss the
477 petition.

478 (3) For purposes of determining the assessed value under
479 s. 193.155(8) of a new homestead established by an owner of a
480 parcel within the destroyed residential improvement, the just
481 value and assessed value of the parcel on the January 1 of the
482 year preceding the year of the destruction must be used.

483 (4) Tax payments received by the tax collector for taxes
484 levied in the year of collapse on parcels meeting the
485 requirements of subsection (2) are eligible for a refund upon
486 application made to the tax collector. For purposes of this
487 subsection, the parcel owner or the parcel owner's legal
488 representative may apply for a refund.

489 (5) The provisions of s. 197.319 do not apply to any
490 parcel for which an abatement of taxes and non-ad valorem
491 assessments is provided to a parcel owner pursuant to this
492 section.

493 (6) This section is repealed December 31, 2023, unless
494 reviewed and saved from repeal through reenactment by the
495 Legislature.

496 Section 12. Section 197.3195, Florida Statutes, created by
497 this act, applies retroactively to January 1, 2021.

498 Section 13. Subsection (2) of section 201.25, Florida
499 Statutes, is renumbered as subsection (3), and a new subsection
500 (2) is added to that section to read:

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201.25 Tax exemptions for certain loans.—There shall be exempt from all taxes imposed by this chapter:

(2) Any federal loan that is related to a state of emergency declared by executive order or proclamation of the Governor pursuant to s. 252.36.

Section 14. Paragraph (a) of subsection (2) of section 212.04, Florida Statutes, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(2)(a) A tax may not be levied on:

1. Admissions to athletic or other events sponsored by elementary schools, junior high schools, middle schools, high schools, community colleges, public or private colleges and universities, deaf and blind schools, facilities of the youth services programs of the Department of Children and Families, and state correctional institutions if only student, faculty, or inmate talent is used. However, this exemption does not apply to admission to athletic events sponsored by a state university, and the proceeds of the tax collected on such admissions shall be retained and used by each institution to support women's athletics as provided in s. 1006.71(2)(c).

2. Dues, membership fees, and admission charges imposed by not-for-profit sponsoring organizations. To receive this exemption, the sponsoring organization must qualify as a not-for-profit entity under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended.

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3. Admission charges to an event sponsored by a governmental entity, sports authority, or sports commission if held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility and if 100 percent of the risk of success or failure lies with the sponsor of the event and 100 percent of the funds at risk for the event belong to the sponsor, and student or faculty talent is not exclusively used. As used in this subparagraph, the terms "sports authority" and "sports commission" mean a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and that contracts with a county or municipal government for the purpose of promoting and attracting sports-tourism events to the community with which it contracts.

4. An admission paid by a student, or on the student's behalf, to any required place of sport or recreation if the student's participation in the sport or recreational activity is required as a part of a program or activity sponsored by, and under the jurisdiction of, the student's educational institution if his or her attendance is as a participant and not as a spectator.

5. Admissions to the National Football League championship game or Pro Bowl; admissions to any semifinal game or championship game of a national collegiate tournament; admissions to a Major League Baseball, Major League Soccer,

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National Basketball Association, or National Hockey League all-star game; admissions to the Major League Baseball Home Run Derby held before the Major League Baseball All-Star Game; admissions to any Formula One Grand Prix sanctioned by Fédération Internationale de l'Automobile, including any qualifying or support races held at the circuit up to 72 hours before the grand prix race; or admissions to National Basketball Association all-star events produced by the National Basketball Association and held at a facility such as an arena, convention center, or municipal facility.

6. A participation fee or sponsorship fee imposed by a governmental entity as described in s. 212.08(6) for an athletic or recreational program if the governmental entity by itself, or in conjunction with an organization exempt under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, sponsors, administers, plans, supervises, directs, and controls the athletic or recreational program.

7. Admissions to live theater, live opera, or live ballet productions in this state which are sponsored by an organization that has received a determination from the Internal Revenue Service that the organization is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, if the organization actively participates in planning and conducting the event, is responsible for the safety and success of the event, is organized for the purpose of sponsoring

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576 live theater, live opera, or live ballet productions in this
 577 state, has more than 10,000 subscribing members and has among
 578 the stated purposes in its charter the promotion of arts
 579 education in the communities it serves, and will receive at
 580 least 20 percent of the net profits, if any, of the events the
 581 organization sponsors and will bear the risk of at least 20
 582 percent of the losses, if any, from the events it sponsors if
 583 the organization employs other persons as agents to provide
 584 services in connection with a sponsored event. Before March 1 of
 585 each year, such organization may apply to the department for a
 586 certificate of exemption for admissions to such events sponsored
 587 in this state by the organization during the immediately
 588 following state fiscal year. The application must state the
 589 total dollar amount of admissions receipts collected by the
 590 organization or its agents from such events in this state
 591 sponsored by the organization or its agents in the year
 592 immediately preceding the year in which the organization applies
 593 for the exemption. Such organization shall receive the exemption
 594 only to the extent of \$1.5 million multiplied by the ratio that
 595 such receipts bear to the total of such receipts of all
 596 organizations applying for the exemption in such year; however,
 597 such exemption granted to any organization may not exceed 6
 598 percent of such admissions receipts collected by the
 599 organization or its agents in the year immediately preceding the
 600 year in which the organization applies for the exemption. Each

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organization receiving the exemption shall report each month to the department the total admissions receipts collected from such events sponsored by the organization during the preceding month and shall remit to the department an amount equal to 6 percent of such receipts reduced by any amount remaining under the exemption. Tickets for such events sold by such organizations may not reflect the tax otherwise imposed under this section.

8. Entry fees for participation in freshwater fishing tournaments.

9. Participation or entry fees charged to participants in a game, race, or other sport or recreational event if spectators are charged a taxable admission to such event.

10. Admissions to any postseason collegiate football game sanctioned by the National Collegiate Athletic Association.

11. Admissions to and membership fees for gun clubs. For purposes of this subparagraph, the term "gun club" means an organization whose primary purpose is to offer its members access to one or more shooting ranges for target or skeet shooting.

Section 15. Paragraph (n) is added to subsection (1) of section 212.05, Florida Statutes, to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, including

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the business of making or facilitating remote sales; who rents or furnishes any of the things or services taxable under this chapter; or who stores for use or consumption in this state any item or article of tangible personal property as defined herein and who leases or rents such property within the state.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction or incident, which tax is due and payable as follows:

(n) At the rate of 3 percent of the sales price on the retail sale of a new mobile home. As used in this paragraph, the term "new mobile home" has the same meaning as in s. 319.001.

Section 16. Paragraphs (c) and (p) of subsection (5) and paragraph (b) of subsection (7) of section 212.08, Florida Statutes, are amended and paragraph (ppp) is added to subsection (7) of that section, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(c) Machinery and equipment used in production of electrical or steam energy.—

1. The purchase of machinery and equipment for use at a

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fixed location which machinery and equipment are necessary in the production of electrical or steam energy resulting from the burning of hydrogen or boiler fuels other than residual oil is exempt from the tax imposed by this chapter. Such electrical or steam energy must be primarily for use in manufacturing, processing, compounding, or producing for sale items of tangible personal property in this state. Use of a de minimis amount of residual fuel to facilitate the burning of nonresidual fuel shall not reduce the exemption otherwise available under this paragraph.

2. In facilities where machinery and equipment are necessary to burn hydrogen, or ~~both~~ residual and nonresidual fuels, the exemption shall be prorated. Such proration shall be based upon the production of electrical or steam energy from nonresidual fuels and hydrogen as a percentage of electrical or steam energy from all fuels. If it is determined that 15 percent or less of all electrical or steam energy generated was produced by burning residual fuel, the full exemption shall apply. Purchasers claiming a partial exemption shall obtain such exemption by refund of taxes paid, or as otherwise provided in the department's rules.

3. The department may adopt rules that provide for implementation of this exemption. Purchasers of machinery and equipment qualifying for the exemption provided in this paragraph shall furnish the vendor with an affidavit stating

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that the item or items to be exempted are for the use designated herein. Any person furnishing a false affidavit to the vendor for the purpose of evading payment of any tax imposed under this chapter shall be subject to the penalty set forth in s. 212.085 and as otherwise provided by law. Purchasers with self-accrual authority shall maintain all documentation necessary to prove the exempt status of purchases.

(p) *Community contribution tax credit for donations.*—

1. Authorization.—Persons who are registered with the department under s. 212.18 to collect or remit sales or use tax and who make donations to eligible sponsors are eligible for tax credits against their state sales and use tax liabilities as provided in this paragraph:

a. The credit shall be computed as 50 percent of the person's approved annual community contribution.

b. The credit shall be granted as a refund against state sales and use taxes reported on returns and remitted in the 12 months preceding the date of application to the department for the credit as required in sub-subparagraph 3.c. If the annual credit is not fully used through such refund because of insufficient tax payments during the applicable 12-month period, the unused amount may be included in an application for a refund made pursuant to sub-subparagraph 3.c. in subsequent years against the total tax payments made for such year. Carryover credits may be applied for a 3-year period without regard to any

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time limitation that would otherwise apply under s. 215.26.

c. A person may not receive more than \$200,000 in annual tax credits for all approved community contributions made in any one year.

d. All proposals for the granting of the tax credit require the prior approval of the Department of Economic Opportunity.

e. The total amount of tax credits which may be granted for all programs approved under this paragraph and ss. 220.183 and 624.5105 is \$14.5 million in the 2022-23 fiscal year and ~~\$12.5 million in the 2018-2019 fiscal year, \$13.5 million in the 2019-2020 fiscal year, and \$10.5 million in each fiscal year~~ thereafter for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households and \$4.5 ~~\$3.5~~ million in the 2022-23 fiscal year and each fiscal year thereafter for all other projects. As used in this paragraph, the term "person with special needs" has the same meaning as in s. 420.0004 and the terms "low-income person," "low-income household," "very-low-income person," and "very-low-income household" have the same meanings as in s. 420.9071.

f. A person who is eligible to receive the credit provided in this paragraph, s. 220.183, or s. 624.5105 may receive the credit only under one section of the person's choice.

2. Eligibility requirements.—

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a. A community contribution by a person must be in the following form:

(I) Cash or other liquid assets;

(II) Real property, including 100 percent ownership of a real property holding company;

(III) Goods or inventory; or

(IV) Other physical resources identified by the Department of Economic Opportunity.

For purposes of this sub-subparagraph, the term "real property holding company" means a Florida entity, such as a Florida limited liability company, that is wholly owned by the person; is the sole owner of real property, as defined in s.

192.001(12), located in the state; is disregarded as an entity for federal income tax purposes pursuant to 26 C.F.R. s.

301.7701-3(b)(1)(ii); and at the time of contribution to an eligible sponsor, has no material assets other than the real property and any other property that qualifies as a community contribution.

b. All community contributions must be reserved exclusively for use in a project. As used in this sub-subparagraph, the term "project" means activity undertaken by an eligible sponsor which is designed to construct, improve, or substantially rehabilitate housing that is affordable to low-income households or very-low-income households; designed to

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provide housing opportunities for persons with special needs;
 designed to provide commercial, industrial, or public resources
 and facilities; or designed to improve entrepreneurial and job-
 development opportunities for low-income persons. A project may
 be the investment necessary to increase access to high-speed
 broadband capability in a rural community that had an enterprise
 zone designated pursuant to chapter 290 as of May 1, 2015,
 including projects that result in improvements to communications
 assets that are owned by a business. A project may include the
 provision of museum educational programs and materials that are
 directly related to a project approved between January 1, 1996,
 and December 31, 1999, and located in an area which was in an
 enterprise zone designated pursuant to s. 290.0065 as of May 1,
 2015. This paragraph does not preclude projects that propose to
 construct or rehabilitate housing for low-income households or
 very-low-income households on scattered sites or housing
 opportunities for persons with special needs. With respect to
 housing, contributions may be used to pay the following eligible
 special needs, low-income, and very-low-income housing-related
 activities:

(I) Project development impact and management fees for
 special needs, low-income, or very-low-income housing projects;

(II) Down payment and closing costs for persons with
 special needs, low-income persons, and very-low-income persons;

(III) Administrative costs, including housing counseling

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776 and marketing fees, not to exceed 10 percent of the community
 777 contribution, directly related to special needs, low-income, or
 778 very-low-income projects; and
 779 (IV) Removal of liens recorded against residential
 780 property by municipal, county, or special district local
 781 governments if satisfaction of the lien is a necessary precedent
 782 to the transfer of the property to a low-income person or very-
 783 low-income person for the purpose of promoting home ownership.
 784 Contributions for lien removal must be received from a
 785 nonrelated third party.
 786 c. The project must be undertaken by an "eligible
 787 sponsor," which includes:
 788 (I) A community action program;
 789 (II) A nonprofit community-based development organization
 790 whose mission is the provision of housing for persons with
 791 special needs, low-income households, or very-low-income
 792 households or increasing entrepreneurial and job-development
 793 opportunities for low-income persons;
 794 (III) A neighborhood housing services corporation;
 795 (IV) A local housing authority created under chapter 421;
 796 (V) A community redevelopment agency created under s.
 797 163.356;
 798 (VI) A historic preservation district agency or
 799 organization;
 800 (VII) A local workforce development board;

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801 (VIIII) A direct-support organization as provided in s.
802 1009.983;
803 (IX) An enterprise zone development agency created under
804 s. 290.0056;
805 (X) A community-based organization incorporated under
806 chapter 617 which is recognized as educational, charitable, or
807 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
808 and whose bylaws and articles of incorporation include
809 affordable housing, economic development, or community
810 development as the primary mission of the corporation;
811 (XI) Units of local government;
812 (XII) Units of state government; or
813 (XIII) Any other agency that the Department of Economic
814 Opportunity designates by rule.
815
816 A contributing person may not have a financial interest in the
817 eligible sponsor.
818 d. The project must be located in an area which was in an
819 enterprise zone designated pursuant to chapter 290 as of May 1,
820 2015, or a Front Porch Florida Community, unless the project
821 increases access to high-speed broadband capability in a rural
822 community that had an enterprise zone designated pursuant to
823 chapter 290 as of May 1, 2015, but is physically located outside
824 the designated rural zone boundaries. Any project designed to
825 construct or rehabilitate housing for low-income households or

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very-low-income households or housing opportunities for persons with special needs is exempt from the area requirement of this sub-subparagraph.

e.(I) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for less than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant tax credits for those applications and grant remaining tax credits on a first-come, first-served basis for subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for more than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant the tax credits for those applications as follows:

(A) If tax credit applications submitted for approved projects of an eligible sponsor do not exceed \$200,000 in total, the credits shall be granted in full if the tax credit applications are approved.

(B) If tax credit applications submitted for approved

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projects of an eligible sponsor exceed \$200,000 in total, the amount of tax credits granted pursuant to sub-sub-sub-paragraph (A) shall be subtracted from the amount of available tax credits, and the remaining credits shall be granted to each approved tax credit application on a pro rata basis.

(II) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for less than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant tax credits for those applications and shall grant remaining tax credits on a first-come, first-served basis for subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for more than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant the tax credits for those applications on a pro rata basis.

3. Application requirements.—

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a. An eligible sponsor seeking to participate in this program must submit a proposal to the Department of Economic Opportunity which sets forth the name of the sponsor, a description of the project, and the area in which the project is located, together with such supporting information as is prescribed by rule. The proposal must also contain a resolution from the local governmental unit in which the project is located certifying that the project is consistent with local plans and regulations.

b. A person seeking to participate in this program must submit an application for tax credit to the Department of Economic Opportunity which sets forth the name of the sponsor, a description of the project, and the type, value, and purpose of the contribution. The sponsor shall verify, in writing, the terms of the application and indicate its receipt of the contribution, and such verification must accompany the application for tax credit. The person must submit a separate tax credit application to the Department of Economic Opportunity for each individual contribution that it makes to each individual project.

c. A person who has received notification from the Department of Economic Opportunity that a tax credit has been approved must apply to the department to receive the refund. Application must be made on the form prescribed for claiming refunds of sales and use taxes and be accompanied by a copy of

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the notification. A person may submit only one application for refund to the department within a 12-month period.

4. Administration.—

a. The Department of Economic Opportunity may adopt rules necessary to administer this paragraph, including rules for the approval or disapproval of proposals by a person.

b. The decision of the Department of Economic Opportunity must be in writing, and, if approved, the notification shall state the maximum credit allowable to the person. Upon approval, the Department of Economic Opportunity shall transmit a copy of the decision to the department.

c. The Department of Economic Opportunity shall periodically monitor all projects in a manner consistent with available resources to ensure that resources are used in accordance with this paragraph; however, each project must be reviewed at least once every 2 years.

d. The Department of Economic Opportunity shall, in consultation with the statewide and regional housing and financial intermediaries, market the availability of the community contribution tax credit program to community-based organizations.

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means,

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including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax. The department may adopt rules to administer this subsection.

(b) Boiler fuels.—When purchased for use as a combustible fuel, purchases of natural gas, residual oil, recycled oil, waste oil, solid waste material, coal, sulfur, hydrogen, wood, wood residues or wood bark used in an industrial manufacturing, processing, compounding, or production process at a fixed location in this state are exempt from the taxes imposed by this chapter; however, such exemption shall not be allowed unless the purchaser signs a certificate stating that the fuel to be exempted is for the exclusive use designated herein. This exemption does not apply to the use of boiler fuels that are not used in manufacturing, processing, compounding, or producing

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951 items of tangible personal property for sale, or to the use of
952 boiler fuels used by any firm subject to regulation by the
953 Division of Hotels and Restaurants of the Department of Business
954 and Professional Regulation.

955 (ppp) Green hydrogen.—

956 1. As used this paragraph, the term:

957 a. "Green hydrogen" means hydrogen created using an
958 electrolytic process powered from renewable energy sources,
959 including solar energy, wind energy, and geothermal energy. The
960 term also includes hydrogen created using the pyrolytic
961 decomposition of methane gas.

962 b. "Primarily used" means a use of at least 50 percent.

963 2. The following are exempt from the tax imposed by this
964 chapter:

965 a. The purchase of machinery and equipment primarily used
966 in the production, storage, transportation, compression, or
967 blending of green hydrogen. The machinery and equipment must be
968 used at a fixed location.

969 b. The purchase of machinery and equipment primarily used
970 in the production, storage, transportation, compression, or
971 blending of ammonia derived from green hydrogen, if the ammonia
972 will be converted back to green hydrogen before its use or sale.
973 The machinery and equipment must be used at a fixed location.

974 c. The purchase of machinery and equipment that are
975 necessary to produce electrical energy resulting from the

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976 electrochemical reaction of green hydrogen and oxygen in a fuel
977 cell. The electrical energy must be primarily used in
978 manufacturing, processing, compounding, or producing for sale
979 items of tangible personal property in this state. The machinery
980 and equipment must be used at a fixed location.

981 3. Purchasers of machinery and equipment qualifying for
982 the exemption provided in this paragraph shall furnish the
983 vendor with an affidavit stating that the item or items to be
984 exempted are for the use designated herein. Purchasers with
985 self-accrual authority pursuant to s. 212.183 are not required
986 to provide this affidavit but shall maintain all documentation
987 necessary to prove the exempt status of purchases.

988 4. A person furnishing a false affidavit to the vendor for
989 the purpose of evading payment of any tax imposed under this
990 chapter shall be subject to the penalty set forth in s. 212.085
991 and as otherwise provided by law. Purchasers with self-accrual
992 authority pursuant to s. 212.183 are not required to provide an
993 affidavit but shall maintain all documentation necessary to
994 prove the exempt status of purchases.

995 5. The department may adopt rules to implement the
996 exemptions in this paragraph.

997 Section 17. Subsection (23) is added to section 213.053,
998 Florida Statutes, to read:

999 213.053 Confidentiality and information sharing.—

1000 (23) The department may make available to the Department

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1001 of Transportation, exclusively for official purposes,
 1002 information for the purposes of administering the credit for
 1003 qualified railroad reconstruction or replacement expenditures in
 1004 s. 220.1915.

1005 Section 18. Subsection (8) of section 220.02, Florida
 1006 Statutes, is amended to read:

1007 220.02 Legislative intent.—

1008 (8) It is the intent of the Legislature that credits
 1009 against either the corporate income tax or the franchise tax be
 1010 applied in the following order: those enumerated in s. 631.828,
 1011 those enumerated in s. 220.191, those enumerated in s. 220.181,
 1012 those enumerated in s. 220.183, those enumerated in s. 220.182,
 1013 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 1014 those enumerated in s. 220.184, those enumerated in s. 220.186,
 1015 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 1016 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 1017 those enumerated in s. 220.1876, those enumerated in s.
 1018 220.1877, those enumerated in s. 220.193, those enumerated in s.
 1019 288.9916, those enumerated in s. 220.1899, those enumerated in
 1020 s. 220.194, those enumerated in s. 220.196, ~~and~~ those enumerated
 1021 in s. 220.198, and those enumerated in s. 220.1915.

1022 Section 19. Paragraph (n) of subsection (1) and paragraph
 1023 (c) of subsection (2) of section 220.03, Florida Statutes, are
 1024 amended to read:

1025 220.03 Definitions.—

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(1) SPECIFIC TERMS.—When used in this code, and when not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the following terms shall have the following meanings:

(n) "Internal Revenue Code" means the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2022 ~~2021~~, except as provided in subsection (3).

(2) DEFINITIONAL RULES.—When used in this code and neither otherwise distinctly expressed nor manifestly incompatible with the intent thereof:

(c) Any term used in this code has the same meaning as when used in a comparable context in the Internal Revenue Code and other statutes of the United States relating to federal income taxes, as such code and statutes are in effect on January 1, 2022 ~~2021~~. However, if subsection (3) is implemented, the meaning of a term shall be taken at the time the term is applied under this code.

Section 20. The changes made to section 220.03 by this act shall take effect upon becoming law and operate retroactively to January 1, 2022.

Section 21. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 "Adjusted federal income" defined.—

(1) The term "adjusted federal income" means an amount equal to the taxpayer's taxable income as defined in subsection

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1051 (2), or such taxable income of more than one taxpayer as
 1052 provided in s. 220.131, for the taxable year, adjusted as
 1053 follows:

1054 (a) Additions.—There shall be added to such taxable
 1055 income:

1056 1.a. The amount of any tax upon or measured by income,
 1057 excluding taxes based on gross receipts or revenues, paid or
 1058 accrued as a liability to the District of Columbia or any state
 1059 of the United States which is deductible from gross income in
 1060 the computation of taxable income for the taxable year.

1061 b. Notwithstanding sub-subparagraph a., if a credit taken
 1062 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to
 1063 taxable income in a previous taxable year under subparagraph 11.
 1064 and is taken as a deduction for federal tax purposes in the
 1065 current taxable year, the amount of the deduction allowed shall
 1066 not be added to taxable income in the current year. The
 1067 exception in this sub-subparagraph is intended to ensure that
 1068 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is
 1069 added in the applicable taxable year and does not result in a
 1070 duplicate addition in a subsequent year.

1071 2. The amount of interest which is excluded from taxable
 1072 income under s. 103(a) of the Internal Revenue Code or any other
 1073 federal law, less the associated expenses disallowed in the
 1074 computation of taxable income under s. 265 of the Internal
 1075 Revenue Code or any other law, excluding 60 percent of any

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1076 amounts included in alternative minimum taxable income, as
 1077 defined in s. 55(b)(2) of the Internal Revenue Code, if the
 1078 taxpayer pays tax under s. 220.11(3).

1079 3. In the case of a regulated investment company or real
 1080 estate investment trust, an amount equal to the excess of the
 1081 net long-term capital gain for the taxable year over the amount
 1082 of the capital gain dividends attributable to the taxable year.

1083 4. That portion of the wages or salaries paid or incurred
 1084 for the taxable year which is equal to the amount of the credit
 1085 allowable for the taxable year under s. 220.181. This
 1086 subparagraph shall expire on the date specified in s. 290.016
 1087 for the expiration of the Florida Enterprise Zone Act.

1088 5. That portion of the ad valorem school taxes paid or
 1089 incurred for the taxable year which is equal to the amount of
 1090 the credit allowable for the taxable year under s. 220.182. This
 1091 subparagraph shall expire on the date specified in s. 290.016
 1092 for the expiration of the Florida Enterprise Zone Act.

1093 6. The amount taken as a credit under s. 220.195 which is
 1094 deductible from gross income in the computation of taxable
 1095 income for the taxable year.

1096 7. That portion of assessments to fund a guaranty
 1097 association incurred for the taxable year which is equal to the
 1098 amount of the credit allowable for the taxable year.

1099 8. In the case of a nonprofit corporation which holds a
 1100 pari-mutuel permit and which is exempt from federal income tax

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1101 as a farmers' cooperative, an amount equal to the excess of the
1102 gross income attributable to the pari-mutuel operations over the
1103 attributable expenses for the taxable year.

1104 9. The amount taken as a credit for the taxable year under
1105 s. 220.1895.

1106 10. Up to nine percent of the eligible basis of any
1107 designated project which is equal to the credit allowable for
1108 the taxable year under s. 220.185.

1109 11. Any amount taken as a credit for the taxable year
1110 under s. 220.1875, s. 220.1876, or s. 220.1877. The addition in
1111 this subparagraph is intended to ensure that the same amount is
1112 not allowed for the tax purposes of this state as both a
1113 deduction from income and a credit against the tax. This
1114 addition is not intended to result in adding the same expense
1115 back to income more than once.

1116 12. The amount taken as a credit for the taxable year
1117 under s. 220.193.

1118 13. Any portion of a qualified investment, as defined in
1119 s. 288.9913, which is claimed as a deduction by the taxpayer and
1120 taken as a credit against income tax pursuant to s. 288.9916.

1121 14. The costs to acquire a tax credit pursuant to s.
1122 288.1254(5) that are deducted from or otherwise reduce federal
1123 taxable income for the taxable year.

1124 15. The amount taken as a credit for the taxable year
1125 pursuant to s. 220.194.

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16. The amount taken as a credit for the taxable year under s. 220.196. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. The addition is not intended to result in adding the same expense back to income more than once.

17. The amount taken as a credit for the taxable year pursuant to s. 220.198.

18. The amount taken as a credit for the taxable year pursuant to s. 220.1915.

Section 22. Paragraph (c) of subsection (1) of section 220.183, Florida Statutes, is amended to read:

220.183 Community contribution tax credit.—

(1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM SPENDING.—

(c) The total amount of tax credit which may be granted for all programs approved under this section, s. 212.08(5)(p), and s. 624.5105 is \$14.5 million in the 2022-23 fiscal year and ~~\$12.5 million in the 2018-2019 fiscal year, \$13.5 million in the 2019-2020 fiscal year, and \$10.5 million~~ in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 and homeownership opportunities for low-income households or very-low-income households as defined in s. 420.9071 and \$4.5 ~~\$3.5~~

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million in the 2022-23 fiscal year and each fiscal year
thereafter for all other projects.

Section 23. Subsection (1) of section 220.1876, Florida
Statutes, is amended to read:

220.1876 Credit for contributions to the New Worlds
Reading Initiative.—

(1) For taxable years beginning on or after January 1,
2021 ~~2022~~, there is allowed a credit of 100 percent of an
eligible contribution made to the New Worlds Reading Initiative
under s. 1003.485 against any tax due for a taxable year under
this chapter after the application of any other allowable
credits by the taxpayer. An eligible contribution must be made
to the New Worlds Reading Initiative on or before the date the
taxpayer is required to file a return pursuant to s. 220.222.
The credit granted by this section shall be reduced by the
difference between the amount of federal corporate income tax,
taking into account the credit granted by this section, and the
amount of federal corporate income tax without application of
the credit granted by this section.

Section 24. Subsection (1) of section 220.1877, Florida
Statutes, is amended to read:

220.1877 Credit for contributions to eligible charitable
organizations.—

(1) For taxable years beginning on or after January 1,
2021 ~~2022~~, there is allowed a credit of 100 percent of an

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eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a return pursuant to s. 220.222. The credit granted by this section shall be reduced by the difference between the amount of federal corporate income tax, taking into account the credit granted by this section, and the amount of federal corporate income tax without application of the credit granted by this section.

Section 25. Section 220.1915, Florida Statutes, is created to read:

220.1915 Credit for qualified railroad reconstruction or replacement expenditures.-

(1) DEFINITIONS. - For purposes of this section:

(a) "Qualifying railroad" means any taxpayer that was a Class II or Class III railroad operating in Florida on the last day of the calendar year for which the credit is claimed, pursuant to the classifications in effect for that year as set by the United States Surface Transportation Board or its successor.

(b) "Qualified expenditures" means gross expenditures made in this state by a qualifying railroad during the calendar year preceding the year in which the credit is claimed, which qualify

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for a credit under 26 U.S.C. 45G and were:

1. For the maintenance, reconstruction, or replacement of railroad infrastructure, including track, roadbed, bridges, industrial leads and sidings, or track-related structures which were owned or leased by the qualifying railroad, or

2. For new construction of industrial leads, switches, spurs, and sidings, and extensions of existing sidings located in Florida by the qualifying railroad.

(2)(a) For taxable years beginning on or after January 1, 2023, a qualifying railroad is eligible for a credit against the tax imposed by this chapter if it:

1. Has qualified expenditures in this state in the preceding calendar year; and

2. Claimed and is allowed a qualified railroad track maintenance credit on its federal tax return for such qualified expenditures under 26 U.S.C. 45G.

(b) The credit allowed under this section is equal to fifty percent of a qualifying railroad's qualified expenditures incurred in this state in the prior calendar year, as limited by paragraph (c).

(c) The amount of the credit may not exceed the product of \$3,500 and the number of miles of railroad track owned or leased within the state of Florida by the qualifying railroad as of the end of the calendar year in which the qualified expenditures were incurred.

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1226 (3) A qualifying railroad must submit to the department
1227 with its return any information or documentation that the
1228 department may require to demonstrate eligibility for the credit
1229 allowed under this subsection. Such application must include an
1230 affidavit certifying that all information contained in the
1231 application is true and correct and supporting documentation
1232 must include a copy of any Form 8900, or its replacement, filed
1233 with the Internal Revenue Service for any credit under 26 U.S.C.
1234 45G for which the federal credit related in whole or in part to
1235 the qualified expenditures in this state for which the credit is
1236 sought. The department may consult with the Department of
1237 Transportation regarding the qualifications, ownership, or
1238 classification of any qualifying railroad applying for a credit
1239 under this section.

1240 (4) If the credit granted under this subsection is not
1241 fully used in any one year because of insufficient tax liability
1242 on the part of the qualifying railroad, the unused amount may be
1243 carried forward for a period not to exceed five years. The
1244 carryover credit may be used in a subsequent year when the tax
1245 imposed by this chapter for that year exceeds the credit for
1246 which the qualifying railroad is eligible in that taxable year
1247 under this subsection after applying the other credits and
1248 unused carryovers in the order provided by s. 220.02(8).

1249 (5) The department may adopt rules in order to implement
1250 the provisions of this section.

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1251 Section 26. Paragraph (a) of subsection (5) of section
1252 402.62, Florida Statutes, is amended to read:
1253 402.62 Strong Families Tax Credit.—
1254 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
1255 AND LIMITATIONS.—
1256 (a) Beginning in fiscal year 2022-2023~~2021-2022~~, the tax
1257 credit cap amount is \$10 ~~\$5~~ million in each state fiscal year.
1258 Section 27. Paragraph (c) of subsection (1) of section
1259 624.5105, Florida Statutes, is amended to read:
1260 624.5105 Community contribution tax credit; authorization;
1261 limitations; eligibility and application requirements;
1262 administration; definitions; expiration.—
1263 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—
1264 (c) The total amount of tax credit which may be granted
1265 for all programs approved under this section and ss.
1266 212.08(5) (p) and 220.183 is \$14.5 million in the 2022-23 fiscal
1267 year and ~~\$12.5 million in the 2018-2019 fiscal year, \$13.5~~
1268 ~~million in the 2019-2020 fiscal year, and \$10.5 million in each~~
1269 fiscal year thereafter for projects that provide housing
1270 opportunities for persons with special needs as defined in s.
1271 420.0004 or homeownership opportunities for low-income or very-
1272 low-income households as defined in s. 420.9071 and \$4.5 ~~\$3.5~~
1273 million in the 2022-23 fiscal year and each fiscal year
1274 thereafter for all other projects.
1275 Section 28. Subsection (1) of section 624.51056, Florida

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1276 Statutes, is amended to read:
 1277 624.51056 Credit for contributions to the New Worlds
 1278 Reading Initiative.—
 1279 (1) For taxable years beginning on or after January 1,
 1280 2021 ~~2022~~, there is allowed a credit of 100 percent of an
 1281 eligible contribution made to the New Worlds Reading Initiative
 1282 under s. 1003.485 against any tax due for a taxable year under
 1283 s. 624.509(1) after deducting from such tax deductions for
 1284 assessments made pursuant to s. 440.51; credits for taxes paid
 1285 under ss. 175.101 and 185.08; credits for income taxes paid
 1286 under chapter 220; and the credit allowed under s. 624.509(5),
 1287 as such credit is limited by s. 624.509(6). An eligible
 1288 contribution must be made to the New Worlds Reading Initiative
 1289 on or before the date the taxpayer is required to file a return
 1290 pursuant to ss. 624.509 and 624.5092. An insurer claiming a
 1291 credit against premium tax liability under this section is not
 1292 required to pay any additional retaliatory tax levied under s.
 1293 624.5091 as a result of claiming such credit. Section 624.5091
 1294 does not limit such credit in any manner.
 1295 Section 29. Subsection (1) of section 624.51057, Florida
 1296 Statutes, is amended to read:
 1297 624.51057 Credit for contributions to eligible charitable
 1298 organizations.—
 1299 (1) For taxable years beginning on or after January 1,
 1300 2021 ~~2022~~, there is allowed a credit of 100 percent of an

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1301 eligible contribution made to an eligible charitable
 1302 organization under s. 402.62 against any tax due for a taxable
 1303 year under s. 624.509(1) after deducting from such tax
 1304 deductions for assessments made pursuant to s. 440.51; credits
 1305 for taxes paid under ss. 175.101 and 185.08; credits for income
 1306 taxes paid under chapter 220; and the credit allowed under s.
 1307 624.509(5), as such credit is limited by s. 624.509(6). An
 1308 eligible contribution must be made to an eligible charitable
 1309 organization on or before the date the taxpayer is required to
 1310 file a return pursuant to ss. 624.509 and 624.5092. An insurer
 1311 claiming a credit against premium tax liability under this
 1312 section is not required to pay any additional retaliatory tax
 1313 levied under s. 624.5091 as a result of claiming such credit.
 1314 Section 624.5091 does not limit such credit in any manner.

1315 Section 30. It is the intent of the Legislature for any
 1316 contributions made pursuant to earning a tax credit to be used
 1317 against the tax due under chapter 220 or under s. 624.509(1) for
 1318 taxable years beginning January 1, 2021, through and including
 1319 March 1, 2021, in accordance with s. 402.62 or s. 1003.485, to
 1320 be available to the contributing taxpayer as a credit against
 1321 the requested tax immediately upon receipt of a certificate of
 1322 contribution from the administrator of the New Worlds Reading
 1323 Initiative or the applicable charitable organization under the
 1324 Strong Families Tax Credit Program. The taxpayer may use such
 1325 credit against any payment of estimated tax or installment

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1326 payment for the tax year indicated on the approval letter from
1327 the Department of Revenue, in accordance with the provisions of
1328 this act and s. 402.62 or s. 1003.485, as applicable.

1329 Section 31. Treatment of specified contributions under the
1330 Strong Families Tax Credit Program and New Worlds Reading
1331 Initiative Tax Credit Program.—

1332 (1) For purposes of any tax due under s. 624.509(1) for
1333 the 2021 taxable year, for which a return was due March 1, 2022,
1334 a taxpayer may apply for an allocation from the Department of
1335 Revenue under s. 402.62(5) or s. 1003.485(3) on or before May 1,
1336 2022.

1337 (a) Once the taxpayer has received an approval letter from
1338 the Department, the taxpayer must make the designated
1339 contribution to the applicable charitable organization or
1340 administrator within fourteen days, or on or before June 1,
1341 2022, whichever is later.

1342 (b) Once the taxpayer has received a certificate of
1343 contribution from the charitable organization or administrator,
1344 the taxpayer has fourteen days to file an application with the
1345 Department of Revenue for a refund of tax paid pursuant to s.
1346 624.509(1) for the 2021 taxable year, not to exceed the amount
1347 indicated on the certificate of contribution.

1348 (2) Any contribution amount on a certificate of
1349 contribution that is not refunded in accordance with this
1350 section shall be carried forward for the period specified in s.

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1351 402.62(5)(c) or s. 1003.485(3)(c), as applicable.

1352 (3) The Department of Revenue may not issue refund
1353 payments under this section after June 30, 2023.

1354 Section 32. The Department of Revenue is authorized, and
1355 all conditions are deemed met, to adopt emergency rules under s.
1356 120.54(4), Florida Statutes, for the purpose of implementing
1357 changes related to the Strong Families Tax Credit and New Worlds
1358 Reading Initiative Tax Credit made by this act. Notwithstanding
1359 any other law, emergency rules adopted under this section are
1360 effective for 6 months after adoption and may be renewed during
1361 the pendency of procedures to adopt permanent rules addressing
1362 the subject of the emergency rules.

1363 Section 33. This section, sections 30, 31, and 32, and the
1364 sections amending ss. 220.1876, 220.1877, 624.5106, and
1365 624.51057, shall take effect upon this act becoming a law and
1366 shall operate retroactively to July 1, 2021.

1367 Section 34. Clothing, wallets, or bags; school supplies;
1368 learning aids or puzzles; personal computers, and personal
1369 computer-related accessories; sales tax holiday.—

1370 (1) The tax levied under chapter 212, Florida Statutes,
1371 may not be collected during the period from July 25, 2022,
1372 through August 7, 2022, on the retail sale of:

1373 (a) Clothing, wallets, or bags, including handbags,
1374 backpacks, fanny packs, and diaper bags, but excluding
1375 briefcases, suitcases, and other garment bags, having a sales

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price of \$100 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

2. All footwear, excluding skis, swim fins, roller blades, and skates.

(b) School supplies having a sales price of \$50 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(c) Learning aids and jigsaw puzzles having a sales price of \$30 or less. As used in this paragraph, the term "learning aids" means flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from July 25, 2022, through August 7, 2022, on personal computers or personal computer-related accessories purchased for noncommercial home or

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1401 personal use having a sales price of \$1,500 or less. As used in
1402 this subsection, the term:

1403 (a) "Personal computers" includes electronic book readers,
1404 laptops, desktops, handhelds, tablets, or tower computers. The
1405 term does not include cellular telephones, video game consoles,
1406 digital media receivers, or devices that are not primarily
1407 designed to process data.

1408 (b) "Personal computer-related accessories" includes
1409 keyboards, mice, personal digital assistants, monitors, other
1410 peripheral devices, modems, routers, and nonrecreational
1411 software, regardless of whether the accessories are used in
1412 association with a personal computer base unit. The term does
1413 not include furniture or systems, devices, software, monitors
1414 with a television tuner, or peripherals that are designed or
1415 intended primarily for recreational use.

1416 (3) The tax exemptions provided in this section do not
1417 apply to sales within a public lodging establishment as defined
1418 in s. 509.013(4), Florida Statutes, or within an airport as
1419 defined in s. 330.27(2), Florida Statutes.

1420 (4) The tax exemptions provided in this section may apply
1421 at the option of a dealer if less than 5 percent of the dealer's
1422 gross sales of tangible personal property in the prior calendar
1423 year consisted of items that would be exempt under this section.
1424 If a qualifying dealer chooses not to participate in the tax
1425 holiday, by July 18, 2022, the dealer must notify the Department

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1426 of Revenue in writing of its election to collect sales tax
1427 during the holiday and must post a copy of that notice in a
1428 conspicuous location at its place of business.

1429 (5) The Department of Revenue is authorized, and all
1430 conditions are deemed met, to adopt emergency rules pursuant to
1431 s. 120.54(4), Florida Statutes, for the purpose of implementing
1432 this section.

1433 (6) This section shall take effect upon this act becoming
1434 a law.

1435 Section 35. Disaster preparedness supplies; sales tax
1436 holiday.—

1437 (1) The tax levied under chapter 212, Florida Statutes,
1438 may not be collected during the period from May 28, 2022,
1439 through June 10, 2022, on the sale of:

1440 (a) A portable self-powered light source selling for \$40
1441 or less.

1442 (b) A portable self-powered radio, two-way radio, or
1443 weather-band radio selling for \$50 or less.

1444 (c) A tarpaulin or other flexible waterproof sheeting
1445 selling for \$100 or less.

1446 (d) An item normally sold as, or generally advertised as,
1447 a ground anchor system or tie-down kit selling for \$100 or less.

1448 (e) A gas or diesel fuel tank selling for \$50 or less.

1449 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
1450 volt, or 9-volt batteries, excluding automobile and boat

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1451 batteries, selling for \$50 or less.

1452 (g) A nonelectric food storage cooler selling for \$60 or

1453 less.

1454 (h) A portable generator used to provide light or

1455 communications or preserve food in the event of a power outage

1456 selling for \$1,000 or less.

1457 (i) Reusable ice selling for \$20 or less.

1458 (j) A portable power bank selling for \$60 or less.

1459 (k) A smoke detector or smoke alarm selling for \$70 or

1460 less.

1461 (l) A fire extinguisher selling for \$70 or less.

1462 (m) A carbon monoxide detector selling for \$70 or less.

1463 (n) Supplies necessary for the evacuation of household

1464 pets. For purposes of this exemption, necessary supplies means

1465 the non-commercial purchase of:

1466 i. Portable kennels or pet carriers selling for \$100 or

1467 less;

1468 ii. Bags of dry pet food weighing 15 or fewer pounds and

1469 selling for \$30 or less;

1470 iii. Cans or pouches of wet pet food selling for \$2 or

1471 less per container, or the equivalent if sold in a box or case;

1472 iv. Manual can openers selling for \$15 or less;

1473 v. Leashes, collars, and muzzles selling for \$20 or less;

1474 vi. Collapsible or travel-sized food or water bowls

1475 selling for \$15 or less;

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1476 vii. Cat litter weighing 25 or fewer pounds and selling
1477 for \$25 or less;

1478 viii. Cat litter pans selling for \$15 or less;

1479 ix. Pet waste disposal bags selling for \$15 or less per
1480 package;

1481 x. Pet pads selling for \$20 or less per box or package;

1482 xi. Hamster or rabbit substrate selling for \$15 or less;
1483 and

1484 xii. Pet beds selling for \$40 or less.

1485 (2) The tax exemptions provided in this section do not
1486 apply to sales within a public lodging establishment as defined
1487 in s. 509.013(4), Florida Statutes, or within an airport as
1488 defined in s. 330.27(2), Florida Statutes.

1489 (3) The Department of Revenue is authorized, and all
1490 conditions are deemed met, to adopt emergency rules pursuant to
1491 s. 120.54(4), Florida Statutes, for the purpose of implementing
1492 this section.

1493 (4) This section shall take effect upon this act becoming
1494 a law.

1495 Section 36. Freedom Week; sales tax holiday.-

1496 (1) The taxes levied under chapter 212, Florida Statutes,
1497 may not be collected on purchases made during the period from
1498 July 1, 2022, through July 7, 2022, on:

1499 (a) The sale by way of admissions, as defined in s.
1500 212.02(1), Florida Statutes, for:

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1. A live music event scheduled to be held on any date or dates from July 1, 2022, through December 31, 2022;

2. A live sporting event scheduled to be held on any date or dates from July 1, 2022, through December 31, 2022;

3. A movie to be shown in a movie theater on any date or dates from July 1, 2022, through December 31, 2022;

4. Entry to a museum, including any annual passes;

5. Entry to a state park, including any annual passes;

6. Entry to a ballet, play, or musical theatre performance scheduled to be held on any date or dates from July 1, 2022, through December 31, 2022;

7. Season tickets for ballets, plays, music events, or musical theatre performances;

8. Entry to a fair, festival, or cultural event scheduled to be held on any date or dates from July 1, 2022, through December 31, 2022; or

9. Use of or access to private and membership clubs providing physical fitness facilities from July 1, 2022, through December 31, 2022.

(b) The retail sale of boating and water activity supplies, camping supplies, fishing supplies, residential pool supplies, general outdoor supplies, and sports equipment. As used in this section, the term:

1. "Boating and water activity supplies" means the first \$75 of the sales price of life jackets and coolers; the first

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\$35 of recreational pool tubes, pool floats, inflatable chairs, and pool toys; the first \$50 of the sales price of safety flares; the first \$150 of the sales price of water skis, wakeboards, kneeboards, and recreational inflatable water tubes or floats capable of being towed; the first \$300 of the sales price of paddleboards and surfboards; the first \$500 of the sales price of canoes and kayaks; the first \$75 of the sales price of paddles and oars; and the first \$25 of the sales price of snorkels, goggles, and swimming masks.

2. "Camping supplies" means the first \$200 of the sales price of tents; the first \$50 of the sales price of sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs; and the first \$30 of the sales price of camping lanterns and flashlights.

3. "Fishing supplies" means the first \$75 of the sales price of rods and reels, if sold individually, or the first \$150 of the sales price if sold as a set; the first \$30 of the sales price of tackle boxes or bags; and the first \$5 of the sale price of bait or fishing tackle, if sold individually, or the first \$10 of the sales price if multiple items are sold together. The term does not include supplies used for commercial fishing purposes.

4. "General outdoor supplies" means the first \$15 of the sales price of sunscreen or insect repellant; the first \$100 of the sales price of sunglasses; the first \$200 of the sales price

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1551 of binoculars; the first \$30 of the sales price of water
1552 bottles; the first \$50 of the sales price of hydration packs;
1553 the first \$250 of the sales price of outdoor gas or charcoal
1554 grills; the first \$50 of the sales price of bicycle helmets; and
1555 the first \$250 of the sales price of bicycles.

1556 5. "Residential pool supplies" means the first \$100 of the
1557 sales price of individual residential pool and spa replacement
1558 parts, nets, filters, lights, and covers; and the first \$150 of
1559 the combined sales price of all residential pool and spa
1560 chemicals purchased by an individual.

1561 6. "Sports equipment" means any item used in individual or
1562 team sports, not including clothing or footwear, selling for \$40
1563 or less.

1564 (2) The tax exemptions provided in this section do not
1565 apply to sales within a public lodging establishment as defined
1566 in s. 509.013(4), Florida Statutes, or within an airport as
1567 defined in s. 330.27(2), Florida Statutes.

1568 (3) If a purchaser of an admission purchases the admission
1569 exempt from tax pursuant to this section and subsequently
1570 resells the admission, the purchaser shall collect tax on the
1571 full sales price of the resold admission.

1572 (4) The Department of Revenue is authorized, and all
1573 conditions are deemed met, to adopt emergency rules pursuant to
1574 s. 120.54(4), Florida Statutes, for the purpose of implementing
1575 this section.

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1576 (5) This section shall take effect upon this act becoming
 1577 a law.
 1578 Section 37. Tools used by skilled trade workers; sales tax
 1579 holiday.—
 1580 (1) The tax levied under chapter 212, Florida Statutes,
 1581 may not be collected during the period from September 3, 2022,
 1582 through September 9, 2022, on the retail sale of:
 1583 (a) Hand tools selling for \$50 or less.
 1584 (b) Power tools selling for \$250 or less.
 1585 (c) Power tool batteries selling for \$150 or less.
 1586 (d) Work gloves selling for \$25 or less.
 1587 (e) Safety glasses selling for \$25 or less.
 1588 (f) Protective coveralls selling for \$50 or less.
 1589 (g) Work boots selling for \$120 or less.
 1590 (h) Tool belts selling for \$50 or less.
 1591 (i) Duffle/tote bags selling for \$50 or less.
 1592 (j) Tool boxes selling for \$75 or less.
 1593 (k) Tool boxes for vehicles selling for \$300 or less.
 1594 (k) Industry text books and code books selling for \$125 or
 1595 less.
 1596 (l) Electrical voltage and testing equipment selling for
 1597 \$100 or less.
 1598 (m) LED flashlights and shop lights selling for \$50 or
 1599 less.
 1600 (n) Handheld pipe cutters, drain opening tools, and

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1601 plumbing inspection equipment selling for \$100 or less.

1602 (2) The tax exemptions provided in this section do not
1603 apply to sales within a public lodging establishment as defined
1604 in s. 509.013(4), Florida Statutes, or within an airport as
1605 defined in s. 330.27(2), Florida Statutes.

1606 (3) The Department of Revenue is authorized, and all
1607 conditions are deemed met, to adopt emergency rules pursuant to
1608 s. 120.54(4), Florida Statutes, for the purpose of implementing
1609 this section.

1610 Section 38. (1) The tax levied under chapter 212, Florida
1611 Statutes, may not be collected during the period from May 14,
1612 2022, through August 14, 2022, on the retail sale of children's
1613 books.

1614 (2) As used in this section "children's books" means any
1615 fiction or nonfiction book primarily intended for children
1616 twelve or younger, including any board book, picture book,
1617 beginning reader book, juvenile chapter book, or middle grade
1618 book. It does not include books intended for, or primarily
1619 marketed to, adults.

1620 (3) This section shall take effect upon this act becoming
1621 a law.

1622 Section 39. (1) The tax levied under chapter 212, Florida
1623 Statutes, may not be collected during the period from September
1624 1, 2022, through February 28, 2023, on the retail sale of a new
1625 ENERGY STAR appliance for non-commercial use.

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1626 (2) As used in this section, the term "ENERGY STAR
1627 appliance" means one of the following products, if such product
1628 is designated by the United States Environmental Protection
1629 Agency and the United States Department of Energy as meeting or
1630 exceeding each agency's requirements under the ENERGY STAR
1631 program, and is affixed with an ENERGY STAR label:

1632 (a) A washing machine selling for \$1,500 or less;
1633 (b) A clothes dryer selling for \$1,500 or less;
1634 (c) A water heater selling for \$1,500 or less; or
1635 (d) A refrigerator or combination refrigerator/freezer
1636 selling for \$3,000 or less.

1637 Section 40. (1) The tax levied under chapter 212, Florida
1638 Statutes, may not be collected during the period from July 1,
1639 2022, through June 30, 2023, on the retail sale of children's
1640 diapers, including single-use diapers, reusable diapers, and
1641 reusable diaper inserts.

1642 (2) This section shall take effect upon this act becoming
1643 a law.

1644 Section 41. (1) The tax levied under chapter 212, Florida
1645 Statutes, may not be collected during the period from July 1,
1646 2022, through June 30, 2023, on the retail sale of baby and
1647 toddler clothing up to and including size 5T and baby and
1648 toddler shoes up to and including size 13T. Baby and toddler
1649 clothing includes any article of wearing apparel intended to be
1650 worn on or about the human body.

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1651 (2) This section shall take effect upon this act becoming
1652 a law.

1653 Section 42. (1) The tax levied under chapter 212, Florida
1654 Statutes, may not be collected during the period from July 1,
1655 2022, through June 30, 2024, on the retail sale of impact-
1656 resistant windows, impact-resistant doors, and impact-resistant
1657 garage doors.

1658 (2) This section shall take effect upon this act becoming
1659 a law.

1660 Section 43. (1) The Department of Revenue is authorized,
1661 and all conditions are deemed met, to adopt emergency rules
1662 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
1663 implementing the amendments made by this act to s. 212.08; the
1664 creation of ss. 197.319, 197.3195, and 220.1915, Florida
1665 Statutes; and to implement the temporary exemptions for ENERGY
1666 STAR appliances, children's books, children's diapers,
1667 children's clothes and shoes, and impact-resistant windows,
1668 doors, and garage doors; created by this act. Notwithstanding
1669 any other provision of law, emergency rules adopted pursuant to
1670 this subsection are effective for 6 months after adoption and
1671 may be renewed during the pendency of procedures to adopt
1672 permanent rules addressing the subject of the emergency rules.

1673 (2) This section shall take effect upon this act becoming a
1674 law and expires July 1, 2025.

1675 Section 44. Except as otherwise provided, this act shall

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1676 | take effect July 1, 2022.